Preserve

G.R.S. IX—5]

Previous references 19 2 **File No.** 176-22

Police 160-17861-8 ( ) **Serial Nos.** 1- 2.

Later references.

Part of No. 648-22

GENERAL AND REVENUE SECRETARIAT.

Serial Nos.

Part B for March 23.

SUBJECT

Bill for Rs 155-10-0 for municipal taxes due on the police lines at Mudigere from 1906-07 to 1919-20.

2 To. The Deputy Commissioner, Kadur Dist. No d/ 66857 d 29.3.23.

States that the claim of the Mudigere municipality for municipal taxes on police lines should be disallowed

Printed on the Multigraph.

7.4.23

[14 3/4]

Sudhi

The Sd. of Police has to
for the sanction of Govt.
the Police Dept giving in full
circumstances of the case.
The records may be transferred
to the Police section for necessary
action

Yes
14/9

14/9

Police section

14/9

G. R. S. 11] 1922

GENERAL AND REVENUE SECRETARIAT.

(~~Police~~)
Mk

NOTES.

176-22

File No. ~~57-22~~

FILE HEADING.

Bill for Rs 155.10.0 for Municipal taxes due on the Police lines at Madi gase from 1906-07 to 1919 20

From

The Deputy Commr, Kadur Dist,

No. D.C. 1578/1922 Dated 9. 9. 1922 Received 15. 9. 1922

Diary No. 1536 Enclos. 2 Spare Copies. — Serial No. 1

BRIEF ABSTRACT OF LETTER.

States that in connection with the above the D. S. of Police has passed Rs 17-8-0 being tax for 1919-20 & requests sanction to the payment of the balance of Rs 138-2-0 not accepted by the D. S.P.

NOTES AND ORDERS.

If approved, the copy of the letter will be sent to the D. S. of Police & the circumstances under which the claim was delayed till now will be called for.

Subject to the approval of Hon'ble Minister

If sanction for order.) the payment of this claim may be called for, with papers on the subject & the source of expenditure, — case payment is recommended.

NOTES—First Sheet. 8/9/22

18/9/22

P.S.

G. R. S. III-2]

General and Revenue Secretariat. | Police File No. 54 of 1922.

Serial No.

4) Draft bills.

5) Issue

2

To

The I.G. of Police

P.2578 of 4/10/22

I.o. copy of the above as / with its enclosures and calls for his opinion along with his office papers in the matter.

3

From the same.

No. C 973/22 d/ 7. 11. 1922

States that the bills for the years 1919-20, 1920-21 & 1921-22 were accepted, countersigned & sent to the Comptr. for audit, that these Police lines are exempted from Municipal taxation as per G.O. No. L 1605-65/ ME. 171-21-8 d/ 16.8.1920 & forwards this office file of correspondence in the matter.

6) Submitted with reference to para 3

3/11) Please see flag S for the G.O. in question.

6/11

Mrs.

(3

2245

G. R. S. III-21

General and Revenue Secretariat. | Police. File No. 51 of 1922

Serial No.

9

9) It is doubtful if retrospective effect can be given to the G.O. of 16.8.22 so as to apply to the dues relating to the years 1908-09 to 1919-20, particularly when the amounts due for the subsequent years have been adjusted

Asst 7/11

10) In the absence of any stipulation in the contract, the G.O. would be deemed to take effect from the date of the order it was such the G.O. referred to, the D.C. issuing orders exempting residential quarters from municipal tax should be construed as taking effect from 16th August & the explanation for the abnormal delay in preferring the claim, is not at all satisfactory. However, the payment is unavoidable and has to be made. The D.C. may be informed accordingly & asked to point out a source

Gen Secy 7/11 Sig

11) The D.C. has made a reference observing that in case the appeal of the D.C. which he himself has dismissed

Note—Contn. sheet.

G. R. & I. [1-3]

General and Revenue Secretariat.

Political File No. 54 of 19

Serial No.

12) That appeal with Records be made to the Local Boards Branch Attorney of Law to be ascertained whether any such reference to the Ldo. Authority has been made by the D.C

15/11/22

13) In favour of remarks as to whether a reference in the matter has been by the D.C

L. 7 Asst. 15/11

14) No such reference has been received from the By Council Nilambur on L. S. G. Branch.

L. 24923 16 NOV 1922 LOCAL SELF GOVT BRANCH.

Govt. of the Agency

L. S. G. Branch) 17/11/22

17.11.22

Protection Branch)

Gen Asst. 17/11

15) The first reference in this case to Government the Deputy Commissioner of the Nilgiris District dated 9th September 1922 is addressed to the Revenue Secretary to Government, evidently because the Deputy Commissioner thought he was making a reference to Government on the municipal side. The Inspector General of Police quotes the Government Order of

Note—Contd. sheet

G. R. S. III-2)

4539

General and Revenue Secretariat. | File No. of 19

Serial No.

August 1933 and says that in the light of the above Government Order nothing is due to the Municipality. In the Secretariat notes, ~~two~~ views have been suggested: ~~(1)~~ that retrospective effect cannot be given to the G.O. of 16th August 1933 and ~~therefore~~ that G.O. will have effect only from the date of the order It appears to me that if the G.O. of the 16th August 1933 is read by itself it would have retrospective effect because the G.O. only purports to interpret the Municipal Regulation which is in force all along. But as there is a previous Government Order dated 31st January 1913 which has been modified by the order of the 16th August 1933 it appears that the order dated 31st January 1913 should be given effect to, until the new government order of 16th August 1933 was passed. However, the Inspector General of Police is of a different opinion as already stated above and the file is forwarded with compliments to the Revenue Secretary to Government for favour of opinion as to whether the Inspector General of Police is correct in his interpretation of the ~~16th~~ order of the 16th August 1933 as put forward in his letter to Government of 28th October 1933.

Rev Secy with compliments

2/12/33

NOTE.—Cont

[G. R. S. III-2]

2265

1487/6

General and Revenue Secretariat. | Police File No. 54 of 1912

Serial No.

16) Submitted for orders.

8/1 5/1/12 Mal

17) Information may kindly be furnished on the following points:

1) What is the object with which these Police lines have been constructed? Is there anything in the Police Regulation or the Police Rules requiring Police Constables to live in these lines in the interests of the Public service?

2) Are these lines allowed to be occupied rent free?

3) Have these lines been provided for only in places where there is difficulty for rented houses or in all places?

Protection Branch) dcs 8/1/12

18) Rule 96 of the Police Manual enjoins that every constable should reside in lines.

In rule 121 also these lines are mentioned in connection with rural & town Police Stations

Lines have been provided.

Note—Contn. sh...

2145 (7

G. R. S. III-2].

General and Revenue Secretariat. | Police File No. 54 of 1922.

Serial No.

for the Provincial Reserve Police stationed in Bangalore City and for the Police officers on duty in the K. G. F. and in certain other places such as Nudigere, Koppa, where rented buildings could not be had for love or money.

19/12 19) If necessary, the 28th Police will be written to for definite information

20) 28/12/22

14/12 21) Draft, submitted, forwarded 21 28/12

15/12 19/12 28/12

22) To

The I. G. of Police
Lr. No. 5244 & 6-123

Reports from Mysore Division on certain points

from The G. G. P

No C 973/22 dt 16/1/23

23) Furnishes the information required above

Submitted with reference to the queries

Note—Contn. sheet.

3622
P

G. R. S. III-2]

General and Revenue Secretariat.

Police File No. 56 of 1922

Serial No.

of the Asst Secy L.S.G.
on folio 6

24) The information was required
18/1/23 by the Asst Secy L.S.G. Branch under
para 17 supra

for 1911 [illegible] 29/1

Submitted for orders
27/1/23

The Lt. G. of Police does not seem to be right in thinking that the G.O. of 16th has retrospective effect inasmuch as there was the G.O. of 31st Jan.y 1913 in force till the date of that order. The former G.O. expressly modifies the latter G.O. In this view the arrears of taxes claimed will have to be paid by the Police Deptt under the G.O. of 31st Jan.y 1913.

Submitted with reference to para 15 (Rev Secy)

29.1.23

4968
5.2.23

(Secretary) 31/1/23

The Municipality has not thought fit to enforce any claim & has not paid taxes for three buildings. We claim this to be allowed as it is likely to be made by Municipality.

14/4/23

NOTE—Contn. sheet.

3627 2453 60

No. 1528/20-21

Office of the Deputy Commissioner,
Kadur District.

Chikmagalur, Dated 13th March 1923.

Dear Sir,

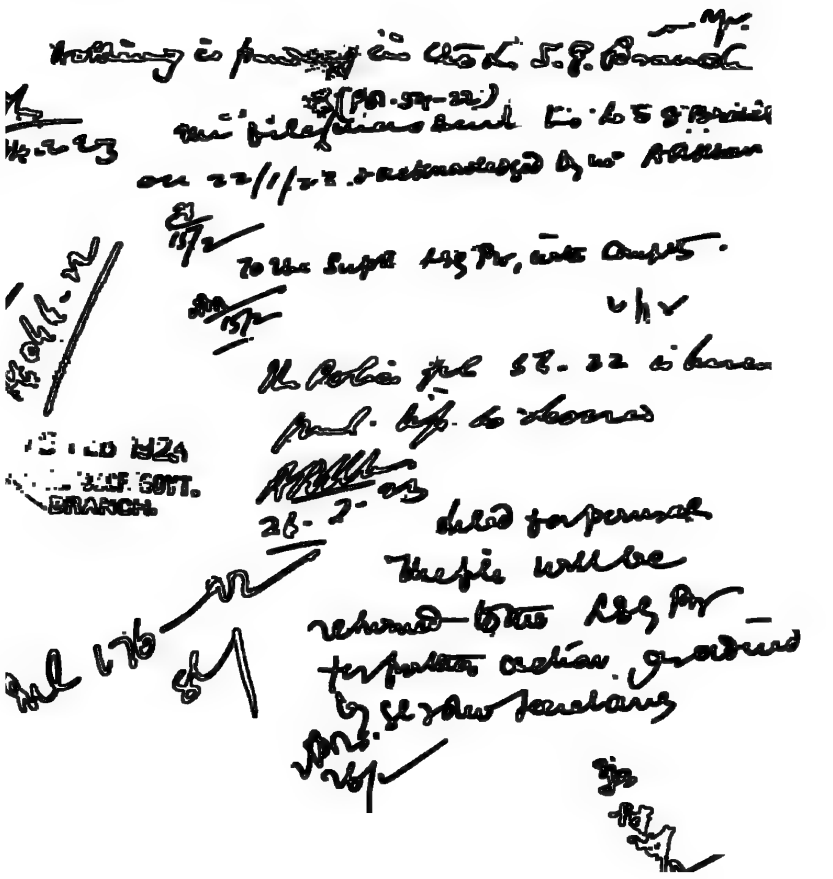
I beg to invite your kind reference to this office letter No.O.C.1528/20-21 dated the 9th September 1922, and subsequent two D.O. letters dated the 9th December 1922 and 10th February 1923, soliciting orders of Government to the payment of Rs. 138-2-0 by the Police Department towards the arrears of Municipal taxes due on the Police lines at Mudgere and to request that you may be pleased to move Government to pass orders in the matter at an early date.

Yours sincerely,

14.3.23.

District Superintendent of
Police in charge of the District Treasury
For Deputy Commissioner,
Kadur District.
(Absent from station).

To
T.E.Jeyaram Iyer, Esq., B.A., B.L.,
Secretary to the Government of Mysore,
Revenue Department,
Bangalore.



G 1528
20-21

DEPUTY COMMISSIONER
KADUR DISTRICT

Chikmagalur,
10th Feb. 1923.

Dear Sir,

I write to invite your kind -- reference to this office letter No.O.C.152[illegible] 20-21 dated the 9th September 1922 and quent D.O. letter dated the 9th December 1922, soliciting orders of Government to payment of Rs. 138-2-0 by the Police Deper towards the arrears of taxes due on the Police lines at Mudgere, and request that Government may kindly be moved to pass e orders in the matter.

Yours sincerely,

To

T.E.Jeyaram Iyer, Esq., B.A., B.L.,
Secretary to the Government of Mysore,
Revenue Department,
Bangalore.

3627/2373.

G. R. S. III-2]

General and Revenue Secretariat.

Police File No. 54 of 1922

Serial No.

Submitted to the General Secretary with reference to para 15 above.

CSP
16.2.23

In the original letter of the Dt. Court is addressed to Govt. Civil Dept. and in this way has come in the Govt. Dept. according to the orders of the Govt. hence it is no objection

Rev. Secy with Compts

24.2.23

Draft

26.2.23

Draft is submitted for approval.

5-3-23 Rev. Secy.

16.3.23.

Done

16.3.23.

2 To the DC Kadur No. L6685 dt 29.3.23

States that the claim of the municipality for municipal taxes on police lines should be disallowed

17257 Police 5 & VK 1

15 36 11

OFFICE OF THE DEPUTY COMMISSIONER,
KADUR DISTRICT.

Dated Chikmagalur, 9th September 1922.

Enc. w.c. 1528 of 1920-21,
one bill + one copy

FROM M.G. KRISHNASWAMI RAO, Esq., B.A.,
DEPUTY COMMISSIONER,
Kadur District.

L 1625 11

JUDICIAL SECRETARIAT.

To
T.E. JEYARAM IYER, Esq., B.A., B.L.,
Secretary to the Government of Mysore,
Revenue Department,
Bangalore.

12 SEP 1922

Sir,

In submitting herewith a bill for Rs. 155-10-0 being the Municipal taxes due on the Police lines at Mudgere for the years 1906-07 to 1919-20, I have the honour to state that on a requisition made to the Inspector General of Police to kindly arrange for the payment of the amount, the bill was passed by him for Rs. 17-8-0 only towards the tax for 1919-20, and it was audited by the Comptroller for the same amount. The bill was retransmitted to the Inspector General of Police with a request that it may kindly be for the full amount claimed therein, and got audited by the Comptroller for a further sum of Rs. 138-2-0. But the

bill was returned without further countersignature as it included liability for old claims which couldnot be accepted. The Inspector General was intimated that there was a long delay on behalf of the Municipality in claiming the taxes, and that some time was spent latterly in correspondence between this office and the Municipal office, as had already been explained to him in this office letter No.O.C.1528/20-21 dated the 11th December 1921, and he was therefore requested to pass the bill for the balance of Rs 138-2-0 by obtaining sanction of Government, if necessary. The bill was again returned to this office with an intimation that orders of Government may be solicited direct from this office; a copy of letter No.D.2.Dis.571/22 dated the 18th August 1922 -- received from the Inspector General of Police is herein enclosed. In the circumstances referred to above, I request that Government may be kindly pleased to accord their sanction to the payment of the balance of Rs 138-2-0 not accepted by the Inspector General of Police. The Municipal office is unable to explain the cause for the inordinate delay in

in claiming the arrears.

I have the honour to be.

Your most obedient servant,

Offg. Deputy Commissioner,
Kadur District.

G. R. S. VI—G/32]

SUBJECT.....

.....

.....

Diary No. of letter replied to 1536/40

Section Police.
File No. 54—22
Serial No 2

General and Revenue Secretariat
(Police.)
the *192*

No. P 2578/(Judl 3)

Date of issue 6/11/72

To

The D.G. of Police.
Trivandrum.

Signed by [illegible]

Sir,

In forwarding herewith a copy of letter No. O.C. 1521/1972-A dt/ 9th Sept. 1972 of the Dy. Commissioner, Madurai relating to the bill for an account of Rs. 155-10-0 ~~Secrecy~~ for expenses incurred in Police Circus at Madurai

X to be returned with the reply

15

from 1906-07 to 1919-20, I am directed to request you to be so good as to furnish us with your opinion as early with your office papers in the matter. In case payment is recommended, the Source from which the Government expenditure may be met should be kindly indicated.

I have the

for Secy

for Secy

List of enclosures.

Typed by

Examined by

21098 Police 54-22-3

2245 P 16

OFFICE OF THE
INSPECTOR-GENERAL OF POLICE IN MYSORE.

No. C.973 2

Dated Bangalore., 28th October 1922
1-11

Encls. 3 Ltrs
1 bill
1 Letter

REV. SECTN
From
NOV 1922

A. Subrahmanya Iyer, Esqr., B.A.,
The Inspector-General of Police in Mysore
Bangalore.

To

B. Venkoba Rao, Esqr., B.A.,
Secretary to the Government of His Highness
the Maharaja of Mysore,
Bangalore.

General Department.

Sir,

In returning herewith as desired in your letter No. P.S. Pol 54-22-2 of the 4th instant, the Municipal Tax bill for Rs 155-10-0 for Police Lines at Mudegere, sent to you with K Deputy Commissioner's letter No. C.C. 1528 of the 9th Septem 1922. I have the honor to state that the Deputy Commissioner Kadur claimed payment of Municipal Taxes amounting to Rs 17[illegible] for the first time in his letter No. 1528 of the 12th Decembe 1921, for the years ranging from 1906-07 to the year 1919-20. He sent up another bill for Rs 35/- for similar taxes for the years 1920-21 and 1921-22 with his letter of the 24th January 1922. The latter bill was accepted in full for Rs 35/- and out of the former bill for the amount of Rs 155-10-0 claimed as taxes due for fourteen years i.e., from 1906-07 to 1919-20 the tax for only one year viz 1919-20 was accepted for Rs 17-8-0 and the bills were countersigned and sent to the Comptroller for after which they were subsequently returned to the Deputy Commissioner with this Office No. D2 Dis 226 of the 15th Jan

2. The Deputy Commissioner thereupon wrote to me re ...

17

returning the bill countersigned and audited for [illegible] me to countersign for the unaccepted balance of Rs138-2-0 also in his letter No. 1528 dated 25th July 1922. I replied to him in my letter No.C.280 of the 28th July 1922 that the bills were countersigned for the claims that were within time and that liability for old claims could not be accepted, of the taxes said to be due not having been claimed in time but so late as December 1921 for the first time.

3. The Deputy Commissioner while admitting in his letter No.1528 of the 15th August 1922 that there was long delay on behalf of the Municipality in claiming the arrears, urged that as latterly the matter was under correspondence between his office and the Municipal Office as the claim for the balance of Rs138-2-0 might be countersigned. I then referred him to Government if my views were not acceptable to him.

The file* and correspondence on the subject is enclosed as desired as per margin for reference and return when no longer required.

*1.	This office file	D2 Dis 3206/21	3	papers.
2.	do	D2 Dis 225/22	1	"
3.	do	D2 Dis 671/22	4	"

4. Quite recently the Government have ordered in G.O. No. L1605-65 Ml.171-21-8 of the 16th August 1922 that in the matter of levy of Municipal taxes on public buildings, that if the duties of an Officer are such that he should live in close proximity to a public institution and has no choice in the matter and if he is provided with free Government Quarters on that account, his occupation of such quarters, would be for a public purpose and such buildings ought to be exempted from Municipal taxation under Proviso (a) to section 59 of the Municipal Regulation.

In the light of the above Government Order these Police Lines come under the head public buildings exempted from Municipal taxation and as such nothing is due to the Municipality.

I have the honor to be
Sir,
Your most obedient servant,

Inspector General of Police.

G. R. S. VI—6/32]

SUBJECT:.....

.....

.....

Diary No. of letter replied to——

General and Revenue Secretariat
(Policy)
the 191

Date of issue 4/1/23

Signed by—— M'Jay

Section Police.
File No. [illegible]
Serial No 6

5444

To The D. G. of Police
in Nigeria

Sir,

With reference to the correspondence ending with your letter No. C.9713/22 dd 6th Nov. 1922 I am to state that municipal taxes for the Police Lines in Municipal, I am directed to request you to be so good as to furnish information on

8057.

three following points:—

1) What is the object with which these Police lines have been constructed?

Is there anything in the Police Regulation or the Police Rules requiring Police constables to live in these lines in the interest of the public service?

2) Are these lines intended to be occupied round the year

3) Have these lines been provided for only in places where there is difficulty for rented houses or in all places?

A very early reply is requested

J. Rao

List of enclosures.

for Genl Secy

19/11/20

Copied by

Examined by

S 3627/P 10

28034

No C 973/22.

Office of the
Inspector General of Police in Mysore,
Dated, Bangalore, the 15th January 1923.

From

P.F. Bowring, Esqr.,
Inspector General of Police, in Mysore,

To

G. Arasunada Iyengar, Esqr., B.A., B.L.
Secretary to the Government of
H.H. the Maharaja of Mysore.
General Department.

JAN 1923

Sir,

With reference to your letter No. P. 5454/Pol 54-22-4 dated the 4th current, calling for information on certain points about Police Lines, I have the honor to state that these lines have been constructed with the object of mobilizing Officers and men at a moments call in case of emergency and to promote the Espirit de-corp of the Force. These are just like barracks built for the residence of Soldiers in the Military Department. In Rule 93 of Police Manual Vol I, the constables have been enjoined to reside in Line-houses built for the purpose. There is an old Circular in the Department (issued by Mr. Carr) that if a constable refuses to live in the line house, a monthly rent of Re-1/- should be recovered from him as a punishment till he occupies it. The word "necessaries" used in Section 32 of the Police Regulation of 1908 will include lodgings also provided to a Police Officer for the execution of his office.

2. These Line-houses are allowed to be occupied rent free. In this connection, I invite your kind reference to Government order no. G 28548-58/ Pol 160-17-8 dated the 30th June 1920, exempting all the Police Officers of the rank of Duffedars and below from payment of rents for Government Quarters occupied by

3. These lines have been constructed in all places but

21

only in places where rented houses are not available or where rent is prohibitive, in unhealthy tracts as also in places where Police Stations are built on the road side, far from the villages for the safty of the travelling public.

I have the honor to be

Sir,

Your most obedient servant,

Asst to the Inspector General of Police.

For Inspector General of Police

Absent from Head Quarters.

From

The Inspector General of Poli

in Mysore.

To

The Secretary to the Government of H.H. the Maharaja of Mysore in the General Department.

Dated 15th January 1923.

Despatched

Received

General No.

No.

Enclosure No.

G. R. S. VI—G/32]

SUBJECT.....

Diary No. of letter replied to

General and Revenue Secretariat

( )

, the 191

Date of issue

Signed by

Section Rel

File No. 176—22

Serial No. 2

No. L 6883 Endorsement

To By Com^r, Kathiawar Gh
The Superintendent of Police

With ref to the Letter
[illegible] Dated 9th Sept^r 22
[illegible]
regarding the claim of Com^r Kath
Gen Guards for payment of Com
taxes on the Police Lines at
the place, I am directed to
state that, as [illegible]
taxes for the Police Lines

over.

[illegible] the Claim [illegible] should be
[illegible] duly [illegible]
allowed, as it is [illegible]
[illegible] of the Regd. [illegible]
Rock. [illegible]
[illegible]

[illegible] to your letter under reply.

[illegible]

Encd.

Treasy Rd. L 6685

Copy forwarded to the Regd.

[illegible] for information with reference to correspondence ending with his letter dt. C 973 dt. 5.1.23. The enclosure to his letter No. C 973/22 dt. 5.3.23 are also herewith returned.

5.3.23

List of enclosures.

Copied by

Examined by